

JUL 02 2009

U.S. DISTRICT COURT
WESTERN DISTRICT OF NC

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF NORTH CAROLINA
CHARLOTTE DIVISION

UNITED STATES OF AMERICA)	DOCKET NO.
)	
v.)	<u>BILL OF INFORMATION</u>
)	
RONNIE DELAPP)	Violation:
)	26 U.S.C. § 7201
_____)	

THE UNITED STATES ATTORNEY CHARGES:

INTRODUCTION

1. Beginning in 1998, the defendant, **RONNIE DELAPP** (hereinafter **DELAPP**), owned and operated a bail bondsman business named DeLapp Surety Enterprises Inc. (hereinafter "DSE") in Charlotte, North Carolina. **DELAPP** provided surety bail bond services to the public in the Charlotte region through DSE.
2. Beginning in or about 2006, through in or about 2007, **DELAPP** utilized DSE's operating account to pay for large personal expenses such as, among other things, mortgage payments, car payments for luxury vehicles, and school tuition payments.
3. During the relevant time period, **DELAPP** provided his return preparer false records and information which lead the return preparer to falsely classify **DELAPP**'s personal expenses as DSE business expenses and therefore cause an understatement of his individual income taxes.
4. During the relevant time period, **DELAPP** filed false individual income tax returns with the Internal Revenue Service (hereinafter IRS) which omitted the DSE income he utilized to pay for his large personal expenses.

COUNT ONE
(Tax Evasion)

5. The United States Attorney realleges and incorporates by reference herein all of the allegations contained in paragraphs one through four of the Bill of Information, and further alleges that:
6. During the calendar year 2007, defendant **RONNIE DELAPP** a resident of Mecklenburg County, within the Western District of North Carolina, had and received taxable income of

approximately \$113,304;

7. Upon said taxable income there was an amount of income taxes due and owing to the United States of approximately \$23,597;
8. Well-knowing and believing the forgoing facts, defendant

RONNIE DELAPP

in the Western District of North Carolina and elsewhere, did willfully attempt to evade and defeat the assessment and payment of said income tax due by him to the United States of America for the year 2007 by committing the following affirmative acts of evasion, the likely effect of each would be to mislead or conceal his true and correct income and taxes due thereon from proper officers of the United States of America: a) utilizing DSE's operating account to pay for large personal expenses; (b) providing his return preparer false records and information; and (c) preparing and causing to be prepared, signing and causing to be signed, and filing with the IRS a false 2007 U.S. Individual Income Tax Return, Form 1040, which return defendant **DELAPP** did not believe to be true and correct as to every material matter in that the return falsely and fraudulently stated on Line 63 that his total tax was \$2,839, when as defendant **DELAPP** well knew, his taxes due and owing were substantially in excess of that amount.

All in violation of Title 26, United States Code, Section 7201.

EDWARD R. RYAN
UNITED STATES ATTORNEY


MARK T. ODULIO
ASSISTANT UNITED STATES ATTORNEY